

**38-13-205 Priority of liens.**

- (1) Except as provided in Subsection (2), a lien imposed under this chapter has priority over any lien, mortgage, security interest, or other encumbrance arising after the day on which the lien is effective in accordance with Section 38-13-201.
- (2) The lien imposed under this chapter does not have priority over a lien imposed pursuant to Title 59, Chapter 2, Property Tax Act.

Enacted by Chapter 187, 2005 General Session